

School Budgeting 2023/2024 Webinar for Community & Comprehensive Schools

	Question	Answer
1.	Why are ASD classes exempt from special classes for Budgeting purposes?	The 'special class grant' only refers to pupils psychologically assessed as having a mild or moderate learning disability and who participate in National Council for Special Education (NCSE) approved special classes.
2.	ASD special classes are approved Special classes. We have 2 special classes that are approved by the NCSE so I am a little confused. I always thought if it was NCSE approved it was classed as a special class for budgeting purposes. It is not a huge amount of money but should be clarified.	As they are not classes for pupils psychologically assessed as having a mild or moderate learning disability, and you only receive the special class grant for those in classes for pupils with a mild or moderate learning disability.
3.	If we already have banking online set up do we still need to have a policy?	Yes you still need an electronic banking policy
4.	Should we backdate the policy?	You do not need to backdate the policy but ensure there is one in place going forward that is approved by the board.
5.	Can the budget be uploaded before rollover?	Once you have closed off the accounts for the year ended 31 August 2022, you can then import the budget for 23/24 using the future period option.
6.	For the JCSP Grant do we need to set up an expense code?	There is no expense code for it so you don't need to set up a separate code, it would be posted to the relevant category of expenditure. We recommend setting up a department to track that expenditure.
7.	When there is a pay increase for secretaries do you increase pension paid staff?	If there is a pensioner on your payroll, yes it should be applied to them.
8.	When is the unspent portion of Digital Divide grant to be returned?	There has been no indication that unspent funds need to be returned, they should be ring-fenced and the school should make plans to spend this money.
9.	Will there be an ICT grant in 2023/24?	The Digital strategy/ICT grant is a 7-year programme running from 2021 to 2027. One quarter of the funds have been paid out already. The Department hope to issue this as soon as possible, subject to funding availability.
10.	With increased emphasis on IT support, is there any specific grant funding available for this?	There is no specific funding for IT support but the ICT/Digital strategy funding can also be utilised to provide for maintenance and repair of equipment purchased with this funding.

11.	Does the unspent 'Minor Works Covid Grant' need to be refunded now?	The unspent minor works grant is not due to be returned to the department and any unspent funds can still be utilised for the purposes intended.
12.	Can you advise if there will be a Covid/PPE grant for Term 2 or Term 3?	The Department have issued notice of payment of Covid 19 funding today to all schools. There has been no confirmation regarding Term 3
13.	Are travel expenses taxable if they are not employees of the school.	Travel expenses can be paid to a volunteer.
14.	For HSL they are being paid by the department for wages so how do we return the travel expenses to Revenue then	Revenue is still working on how the submissions of T&S will work so we need to wait for further information.
15.	Are there any guidelines/percentage increase we should allow for re inflation etc.	Inflation is currently estimated at 4.4% for 2023 & 2.1% for 2024. It would be advisable to allow for an increase in school costs in the region of 3 to 4 %
16.	What is the date to have the budget approved by the BOM?	That would depend on your trustee requirements, but it should be done before the summer.
17.	Can you change the figures in the budget during the year?	If circumstances warrant changes than yes, this should be approved by the board, and sent to the Trustees.
18.	What code do I use to record SEN and ASD expenses? I presently use learning support code.	We do not have specific expense codes for those expenses, so learning support is fine. We would also advise setting up a department if you wish to produce separate reports for those categories.
19.	Are there separate codes for digital divide and digital strategy income and expenditure.	There are no separate codes, except for the balance sheet unspent balances, we recommend using departments to track the I&E on these grants.
20.	Is a principal's Travel and Subsistence recorded under 6600 or 6500?	Principals T&S should be recorded under code 6600 Principal's expenses.
21.	Should the accountant every year give journal adjustments to the BS?	Yes, it is good practice to post any adjustments made to the accounts.
22.	In relation to the annual reports what if they have not been uploaded to the CRA?	Annual reporting forms are pre-populated for the years 2019, 2020 and 2021 on the CRA you just need to log in and review and submit them. You will need to file 2018 before you see 2019 and so on.
23.	Can you clarify what PPP stands for?	When you go to download the budget workbooks you will see one of them has the abbreviation PPP. This stands for public private partnerships. This is where the government entered into a long-term contract with a private provider to deliver education infrastructure, for example a new school building. If this applies to your school you will be aware of it. But if you are in doubt over what budget template work book to use please contact us.
24.	What are the mileage rates for staff with electric cars?	For mileage rates for EVs the rate you use is for engine sizes between 1201 and 1500cc.

25.	How long do you have to keep financial records?	In the legislation it says 6 years following the end of the last tax year so it is 7 years in total that you need to keep them.
26.	If you only offer Chemistry, can you receive the physics and chemistry grant?	Yes, it is per pupil taking Physics and/or Chemistry. If you have 20 pupils in physics and 20 in chemistry you would enter 40, or only 20 in chemistry enter 20.
27.	Can you also explain what the JCSP grant and does every school get it?	The JCSP states for junior cert school's programme. This is an alternative to the traditional junior cert. Not every school runs this programme. You would be aware if you were running this programme in your school. It is payable annually for first year pupils enrolling in the programme.
28.	When I add in a missing income code, do I also have to add it to Surf Budget Import and if so, will formula work?	If you add a code to the budget income & expenditure you will also need to add it to the import sheet. You will need to drag the formulas from the row above down to carry them into the import sheet.